Alexandria VA 22313-1450

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Group Art Unit: 2616
	Mototsugu Abe, et al.)	Examiner: Vent, Jamie J.
Application No. 09/843,629)	
Filed:	April 26, 2001)	Confirmation No. 9203
For:	Signal Processing Device and Signal Processing Method)	
	sissioner for Patents		

RESPONSE TO DECEMBER 18, 2006 OFFICE ACTION

Dear Sir:

This Response is submitted in response to the Office Action mailed December 18, 2006. Applicants respectfully request reconsideration and allowance of the pending claims in accordance with the remarks below.

A request for a 1-month extension of time is being made via the EFS-Web system to extend the response date to April 18, 2007 and payment is being made via the EFS-Web credit card payment process. However the Commissioner is hereby authorized to charge any necessary fees not paid via the EFS-Web credit card payment process to Deposit Account No. 19-3140.

The pending claims are reflected in the listing of the claims which begin on page 2 of this paper.

Remarks addressing the rejections cited in the Office Action begin on page 15 of this paper.